

SECTION 1

Return to:

IDAHO STATE BUSINESS REGISTRATION
PO BOX 36
BOISE, IDAHO 83722-0036

Account Number		County Code	NAICS	Industry Code
Cov. Code	DBA Code	Alpha	Add Code 1 4	Add Code 2
New Account Code	Field Rep Code	Date Liab Yr _____ Mo _____ Day _____		
Too	Cont	Pred. Number		
SHADED AREAS FOR STATE USE ONLY				

1. Type of business (see instructions)		<input type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Corporation	
		<input type="checkbox"/> Nonprofit <input type="checkbox"/> Government <input type="checkbox"/> Fiduciary/Trust <input type="checkbox"/> Limited Liability Company	
2. Purpose of registration		<input type="checkbox"/> New applicant <input type="checkbox"/> Change legal name <input type="checkbox"/> Change assumed business name	
		<input type="checkbox"/> Add new account type <input type="checkbox"/> Add/Change Location <input type="checkbox"/> Change in partners, shareholders or managing members _____ %	
3. Type of permits/accounts		<input type="checkbox"/> Unemployment <input type="checkbox"/> Boise Auditorium <input type="checkbox"/> Sales	
		<input type="checkbox"/> Withholding <input type="checkbox"/> Travel & Convention <input type="checkbox"/> Use	
4. Amusement device decals _____ X \$35.00 = _____ Total Due		5. Date sales or use will begin in Idaho _____ month _____ year	
6. Federal employer identification number (EIN)		7. Social security number (SSN)	
8. Estimated monthly taxable sales			
9. Legal business name (see instructions)		10. Assumed business name (DBA)	
11. Date business began in Idaho		12. Date incorporated	
13. State incorporated in		14. Month tax year ends	
15. Physical location of business (no PO Box or mail drop addresses)		Street address City County State Zip Code	
16. Mailing address		Street address or PO Box City State Zip Code	
17. Mailing address for report forms		Street address or PO Box City State Zip Code	
18. Business telephone number ()		19. Contact person (name and title)	
20. Telephone number & extension of contact person ()			
21. Email address of contact person		22. Fax number of contact person	
23. Primary nature of business in Idaho: (Specify the product manufactured and/or sold or the type of service performed.)			
24. Have you ever had a withholding, sales, use, workers' compensation or unemployment insurance number in Idaho? If yes, list all permit, account or policy numbers.			
25. List (a) owner and spouse of sole proprietorship, (b) all partners of partnership, (c) all corporate officers of corporation, or (d) all members of limited liability companies. (Use additional sheet if necessary.)			

Name	Address of Residence	SSN or EIN and Phone Number	Corporate Title	% Owned	Director? Yes/No

CERTIFICATION: I certify that I am authorized as an owner, partner, corporate officer, member or representative to sign this document and that the statements made are correct and true to the best of my knowledge. (This form must also be signed by the spouse of a sole proprietor.)

Print name _____ Signature _____ Date _____

Print name _____ Signature _____ Date _____

For Department Use Only		Send quarterly reports		Received quarterly reports	
Send cover letter: <input type="checkbox"/> Yes <input type="checkbox"/> No					
Send rate transfer info: <input type="checkbox"/> All <input type="checkbox"/> Part		Date due:		SDX	Keypunch date

SECTION 2

26. Date employees first hired to work in Idaho _____	27. Date of employees' first paycheck in Idaho _____	28. Expected number of Idaho employees, including corporate officers _____
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29. Enter the amount of wages you have paid or plan to pay in Idaho. If you have not paid or do not plan to pay wages during one of the periods listed, enter "NONE."

	Jan. 1 to March 31	April 1 to June 30	July 1 to Sept. 30	Oct. 1 to Dec. 31
Current Year				
Preceding Year				

30. If you estimated wages in #29, enter the date you plan to begin paying wages. _____

31. Will corporate officers receive compensation, salary or distribution of profits? ☐ Yes ☐ No

32. Were you subject to the Federal Unemployment Tax Act during the current or preceding year? ☐ Yes ☐ No

33. Is this an organization exempt from income tax under Internal Revenue Service Code 501(c)(3)? ☐ Yes ☐ No

34. Do you want more information about unemployment insurance for nonprofit corporations? (**see instructions**) ☐ Yes ☐ No

35. Is Workers' Compensation Insurance needed? (**see instructions**) ☐ Yes ☐ No, explain why:
CAUTION: This is **not** an application for Workers' Compensation Insurance

36. Do you have a Workers' Compensation Insurance policy? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> In process	37. Insurance company name _____	38. Policy number _____
		39. Effective date _____

40. Agent's name _____	41. Agent's telephone number _____	42. If applying for insurance with the Idaho State Insurance Fund, list application number: _____
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43. Do you plan to perform work in other states using your existing Idaho employees? ☐ Yes ☐ No If yes, which states? _____

44. **For most employers:**

a) Have you had or will you have 1 or more workers (for any day or portion of a day) in 20 weeks or more in any calendar year? ☐ Yes ☐ No

b) Have you paid or will you pay \$1,500 or more in wages during any calendar quarter? ☐ Yes ☐ No

c) If yes, indicate the earliest quarter and calendar year. _____ quarter _____ year

45. **For agricultural employers only:**

a) Have you had or will you have 10 or more workers (for any day or portion of a day) in 20 weeks or more in any calendar year? ☐ Yes ☐ No

b) Have you paid or will you pay \$20,000 or more in cash wages during any calendar quarter? ☐ Yes ☐ No

c) If yes, indicate the earliest quarter and calendar year. _____ quarter _____ year

d) Expected number of full-time, part-time, seasonal or occasional workers performing services in Idaho. _____

46. **For domestic help employers only:**

a) If you are an individual, local college club, or chapter of a college fraternity or sorority, have you paid or will you pay \$1,000 or more in cash wages in the state of Idaho during any calendar quarter? ☐ Yes ☐ No

b) If yes, indicate the earliest quarter and calendar year. _____ quarter _____ year

SECTION 3**ACQUIRING AN EXISTING BUSINESS OR CHANGING TYPE OF LEGAL BUSINESS ENTITY**

If you buy an existing business, Idaho law requires you to withhold enough of the purchase money to pay any sales tax and, in most cases, unemployment insurance due or unpaid by the previous owner until the previous owner produces a receipt from the Department of Labor and the State Tax Commission showing the taxes have been paid. If you fail to withhold the required purchase money and the taxes remain due and unpaid after the business is sold, you may be liable for the payment of the taxes collected or unpaid by the former owner.

47. Did you acquire all or part of an existing business? <input type="checkbox"/> All <input type="checkbox"/> Part <input type="checkbox"/> None	48. Did you change your legal business entity? <input type="checkbox"/> Yes <input type="checkbox"/> No
49. Previous owner's name _____	50. Business name at time of purchase _____
51. Date acquired _____	52. Account/permit numbers of the business acquired _____
	53. Do you want to apply for the unemployment insurance experience rating of your predecessor? <input type="checkbox"/> Yes <input type="checkbox"/> No

PUBLICATION CONSENT

54. Yes, my company wants to be included in the Business Directory of Idaho on the internet at www.labor.state.id.us/lmi/emdir/emdir.htm. See instructions. **A signature is required for this endorsement.**

Signature _____

INSTRUCTIONS

If Sections 1, 2, and 3 are not complete,
this form may be returned to you.

Instructions are provided only for items that may need clarification.

For more help, contact:

Department of Labor - (208) 332-3576 or (800) 448-2977
Industrial Commission - (208) 334-6030 or (800) 950-2110
State Tax Commission - (208) 334-7660 or (800) 972-7660

1. Mark the type of legal business entity that indicates how you will file your income tax return. If you marked Limited Liability Company, also mark either sole proprietorship, partnership or corporation depending upon how you have chosen to be taxed for income tax purposes. If you have questions about types of legal business entities contact the Secretary of States Office, (208) 334-2300.

2. Mark the item(s) that best describes your purpose in filing this form:

New applicant. If the business is not currently registered with the State Tax Commission, the Industrial Commission, or the Department of Labor.

Change legal name. If the business is changing its legal name, include a copy of proof, i.e. amended articles of incorporation or federal documentation.

Change assumed business name. If the business is changing its assumed business name (DBA).

Add new account type. If you already have one of the permits listed on the application and now need another permit. (Example: You have a sales permit and now need a withholding and/or unemployment account.)

Add/change location. If the business has changed its physical business location or added other locations.

Change in partners, shareholders, or managing members. List the percentage of change if the business has new or additional partners, shareholders or managing members. Be sure to list all of the partners, shareholders or managing members in box 25.

Regardless of your purpose in filing this form, the following boxes must be completed: 1, 2, 3, 6 or 7, 9, 11, 14, 15, 16, 18, 19, 20, 23, and 25.

3. Mark the type of permits or accounts you need:

- **Employees.** Mark unemployment and withholding.
- **Retail sales.** Mark sales.
- **Renting rooms for 30 days or less.** Mark sales and travel and convention.
- **Renting rooms in the Greater Boise Auditorium District for 30 days or less.** Mark Boise Auditorium.
- **Using, Consuming or Storing items in Idaho on which you have not paid sales tax.** Mark use.

4. A decal is needed for each coin- or token-operated machine or device that is used for amusement. Examples: pinball machine, jukebox or video game. List the number of decals you are requesting.

Multiply the number of decals by \$35 and enter the total amount due. Make your check payable to the Idaho State Tax Commission and attach it to this application.

6. List your federal employer identification number (EIN) if one has been issued to you. If you have employees, or the business is other than a sole proprietorship, you must have a federal EIN. If you have applied for your EIN, but have not received it yet, enter "applied for". If you are not required to have an EIN, leave this box blank.

7. Enter your social security number if the type of business entity is a sole proprietorship.

8. Estimate the highest amount of taxable sales the business will have in any month.

9. List the legal name of the business. If the business is owned by a sole proprietor, list the name shown on the owner's social security card.

If the business is owned by a corporation, limited liability company or partnership, list the legal name as registered with the Secretary of State's Office.

10. List the assumed business name (DBA), if different than the legal business name. (Example: Legal name Karan Jones - dba Karan's Flowers.) This name must also be registered with the Secretary of State, (208) 334-2301.

11. Enter the date this business began operating in Idaho.

12. If your business is a corporation, enter the date incorporated.

13. If your business is a corporation, enter the state in which it was incorporated.

14. If the business files income tax returns on a calendar year basis, enter December. If the business files income tax returns on a fiscal year basis, enter the month the business' fiscal year ends.

15. List the business' physical location in Idaho. If you have more than one location, attach a separate page listing the additional locations. **(Do not use a PO Box or mail drop address.)**
17. If you wish to have the Idaho State Tax Commission report forms mailed to an address different than the one listed on line 16 (such as your accountant's address), list that address.
19. Enter the information for the person we should contact about your account.
23. Describe in detail the products and/or services your business in Idaho will provide. (Example: Retail sales: clothing, food. Agricultural crops: corn, beets. General contractor: building single-family homes.)
24. If this business entity or its owner, partners or members has ever had a withholding, sales, use, workers' compensation or unemployment insurance number in Idaho, list all permits, accounts or policy numbers.
25. List the appropriate information:
 - a. If you marked sole proprietorship on line 1, list the requested information for the owner and spouse.
 - b. If you marked partnership on line 1, list the requested information for each partner. If there are more than four partners, attach an additional page.
 - c. If you marked S corporation, corporation or nonprofit on line 1, list the requested information for each officer. Indicate if the officer is on the board of directors by writing "yes," "no" or "not applicable" (N/A). If there are more than four officers, attach an additional page.
 - d. If you marked limited liability company on line 1, list the requested information for all members. If there are more than four members, attach an additional page.

If you marked government or fiduciary, line 25 is optional.

32. The Federal Unemployment Tax Act (FUTA) governs whether a business is subject to paying Federal Unemployment Insurance Taxes.
33. The Internal Revenue Service grants or denies 501(c)(3) status. The granting of such status does not exempt a business from unemployment insurance tax, sales tax, withholding or workers' compensation insurance.
34. The Idaho Department of Labor offers businesses granted 501(c)(3) status three methods for paying state unemployment insurance tax liabilities.

35. If hiring one or more full-time, part-time, seasonal or occasional workers, you must obtain a workers' compensation insurance policy, unless you are specifically exempt by law. The Idaho Workers' Compensation Law provides that a minimum penalty of \$25.00 per day may be assessed against employers who operate without workers' compensation insurance.

THIS IS NOT AN APPLICATION FOR INSURANCE. YOU WILL NEED TO CONTACT YOUR INSURANCE AGENT OR COMPANY REPRESENTATIVE FOR ASSISTANCE.

If you need help contact the Idaho Industrial Commission Compliance Division, (208) 334-6030.

If you answer no to this question, explain in detail why you believe workers' compensation insurance is not needed for your business. (Attach additional page if necessary.)

If your business is reorganizing, you must notify your workers' compensation insurance carrier of the new type of business, including EIN numbers, if applicable.

- 36-41. If you have already obtained a workers' compensation insurance policy, please complete boxes 37 through 41.

If you are in the process of obtaining a workers' compensation insurance policy, please complete boxes 40 and 41.

42. If you have applied for coverage with the State Insurance Fund, list the application ID number.
48. If your business is reorganizing (i.e. you have formed a corporation which has acquired your sole proprietorship) then you are acquiring an existing business. **You must complete Section 3.**
53. By checking that you would like to apply for the experience rating of your predecessor, you will receive another application form to complete. Contact the Idaho Department of Labor for more information.
54. The Business Directory of Idaho is maintained by the Idaho Department of Labor. The full extent of the data published on this site will be the business name, address, phone number, SIC, NAICS code, estimated number of employees and information that will be included in county/industry totals.